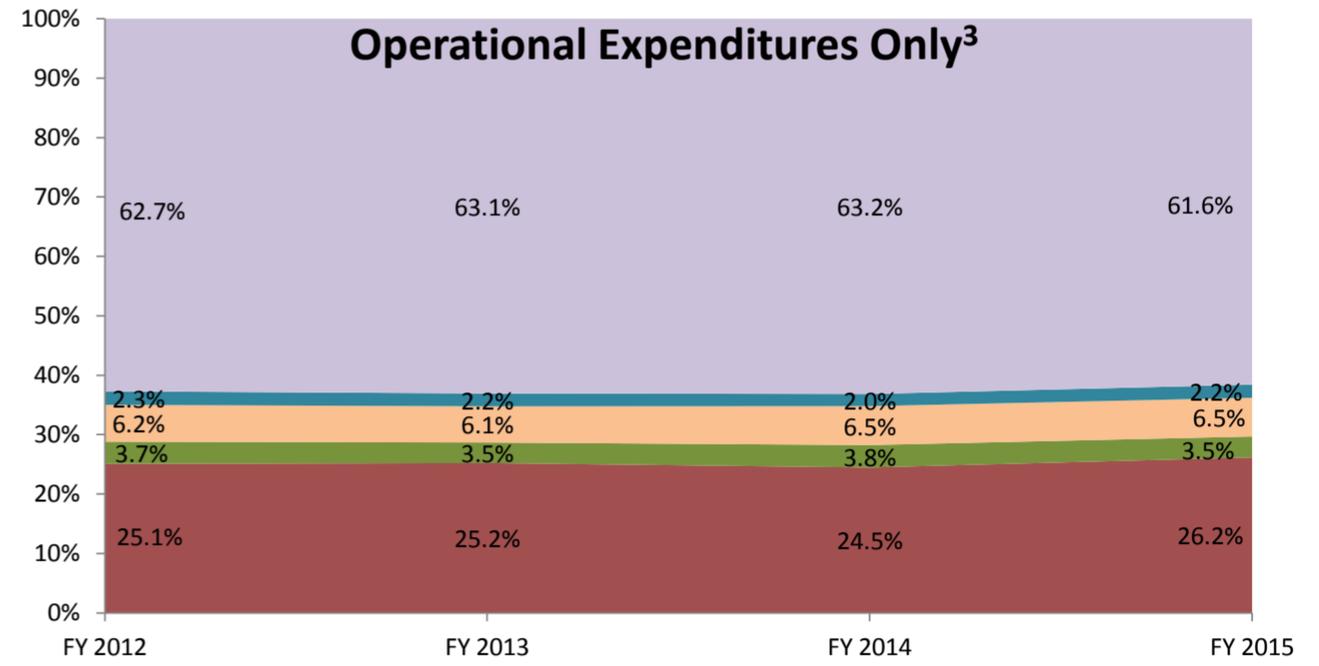
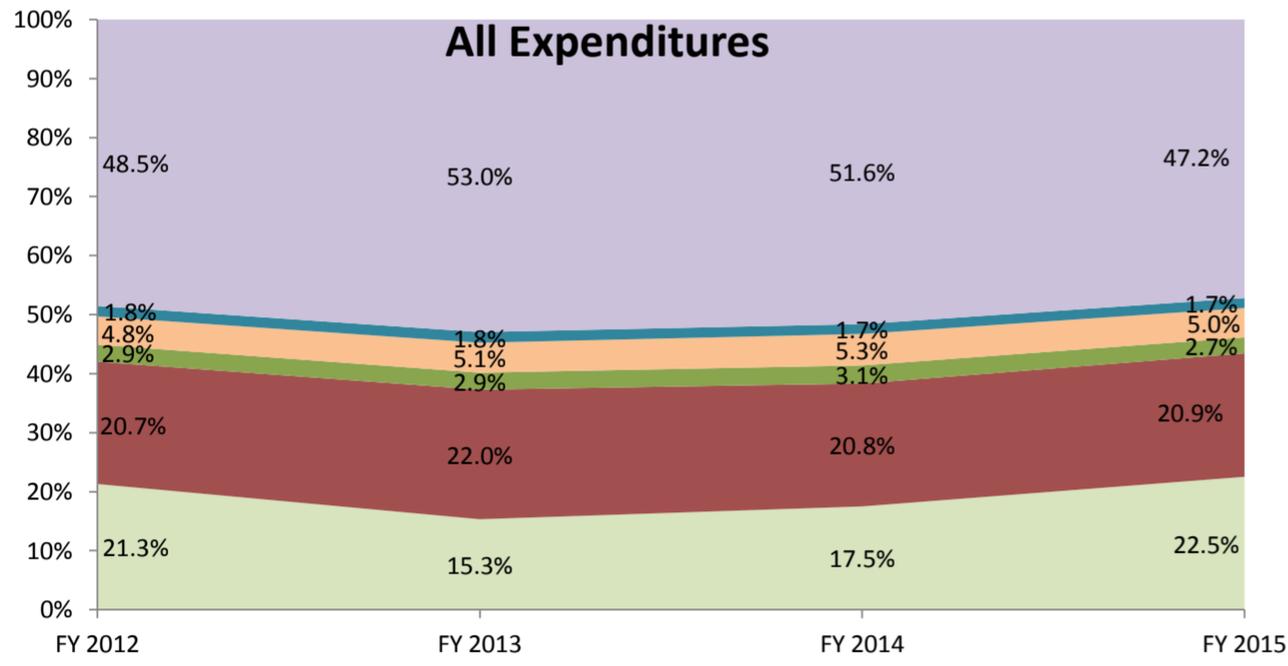


School Corporation Expenditures by Account
Biannual Financial Report Data
Scott County School District 2 (7255)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$13,298,811	52.8%	\$14,954,864	54.2%	\$14,405,424	48.5%	\$14,138,921	53.0%	\$14,405,267	51.6%	\$13,783,237	47.2%
Student Instructional Support	\$1,633,331	6.5%	\$2,045,604	7.4%	\$1,946,158	6.6%	\$1,836,406	6.9%	\$1,952,934	7.0%	\$1,948,645	6.7%
Total	\$14,932,142	59.3%	\$17,000,468	61.6%	\$16,351,581	55.1%	\$15,975,328	59.8%	\$16,358,201	58.6%	\$15,731,881	53.9%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,965,794	23.7%	\$6,614,557	24.0%	\$7,007,168	23.6%	\$6,630,784	24.8%	\$6,667,188	23.9%	\$6,897,864	23.6%
Non Operational	\$4,273,463	17.0%	\$3,991,030	14.5%	\$6,323,014	21.3%	\$4,093,832	15.3%	\$4,887,071	17.5%	\$6,579,782	22.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$10,239,256	40.7%	\$10,605,588	38.4%	\$13,330,182	44.9%	\$10,724,616	40.2%	\$11,554,260	41.4%	\$13,477,645	46.1%

Grand Total	\$25,171,398	\$27,606,056	\$29,681,763	\$26,699,944	\$27,912,461	\$29,209,527
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------



■ Non Operational
■ Other Overhead and Operational
■ Corporation Administration
■ School Administration
■ Other Student Instructional Support
■ Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Scott County School District 2 (7255)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$43,477	\$23,721	\$559,239	\$575,784	1224.3%	2327.4%	3.0%
11100	Regular Programs	Elementary	\$3,914,545	\$5,527,680	\$4,862,395	\$4,538,260	15.9%	-17.9%	-6.7%
11200	Regular Programs	Middle/Junior High	\$1,502,266	\$2,095,513	\$2,198,763	\$2,160,248	43.8%	3.1%	-1.8%
11300	Regular Programs	High School	\$1,929,507	\$2,988,428	\$2,604,952	\$2,469,159	28.0%	-17.4%	-5.2%
11350	Regular Programs	High School - Academic Honors Diploma	\$44,968	\$36,475	\$62,062	\$1,915	-95.7%	-94.7%	-96.9%
11420	Regular Programs	Vocational Education - Agriculture B	\$76,493	\$146,600	\$69,354	\$78,976	3.2%	-46.1%	13.9%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$86,382	\$127,252	\$145,922	\$149,170	72.7%	17.2%	2.2%
11470	Regular Programs	Vocational Education - Business Education	\$95,675	\$279,930	\$123,436	\$129,077	34.9%	-53.9%	4.6%
11480	Regular Programs	Vocational Education - Industrial Education A	\$0	\$0	\$0	\$34,253	NA	NA	NA
11630	Regular Programs	Alternative Education Programs - High School	\$224,629	\$92,748	\$0	\$0	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$19,476	\$0	\$0	\$0	NA	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$16,604	\$0	\$0	NA	NA	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$634,742	\$970,162	\$926,560	\$850,723	34.0%	-12.3%	-8.2%
12350	Special Programs	Physical Impairment - Homebound	\$69,299	\$40,457	\$31,258	\$33,775	-51.3%	-16.5%	8.1%
12510	Special Programs	Culturally Different - Communication Disorders	\$57,375	\$111,536	\$123,019	\$104,638	82.4%	-6.2%	-14.9%
12520	Special Programs	Culturally Different - Compensatory	\$18,074	\$445	\$0	\$0	NA	NA	NA
12710	Special Programs	Equal Opportunity At Risk	\$135,575	\$191,955	\$168,751	\$152,815	12.7%	-20.4%	-9.4%
12810	Special Programs	Special Education Preschool	\$4,844	\$61,379	\$91,781	\$119,185	2360.6%	94.2%	29.9%
12900	Special Programs	Other Special Programs	\$0	\$0	\$41,410	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$5,965	\$11,199	\$0	\$0	NA	NA	NA
14200	Summer School Programs	Middle/Junior High School	\$15,795	\$15,760	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$27,094	\$15,094	\$25,782	\$29,363	8.4%	94.5%	13.9%
16200	Remediation	Preventive Remediation	\$57,099	\$68,988	\$93,142	\$54,811	-4.0%	-20.6%	-41.2%
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$0	\$0	\$165	\$6,205	NA	NA	3654.8%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$103,547	\$64,701	\$173,545	\$200,114	93.3%	209.3%	15.3%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$50,189	\$48,912	\$0	\$0	NA	NA	NA
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$732,405	\$974,346	\$978,877	\$823,144	12.4%	-15.5%	-15.9%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$26,326	\$31,358	\$36,224	\$160,713	510.5%	412.5%	343.7%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$406	\$122	\$146,065	\$88,206	21625.7%	72200.4%	-39.6%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$82,413	\$69,128	\$65,814	\$77,691	-5.7%	12.4%	18.0%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$4,435	\$2,581	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$230,023	\$306,642	\$209,075	\$217,637	-5.4%	-29.0%	4.1%
22230	Instruction	Library/Media Services - Audiovisual	\$5,477	\$3,232	\$4,798	\$496	-90.9%	-84.6%	-89.7%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$74,515	\$88,956	\$101,526	\$102,907	38.1%	15.7%	1.4%
22360	Instruction	Instruc. Related Tech. - Network Support	\$106,253	\$206,669	\$293,162	\$299,566	181.9%	44.9%	2.2%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$9,860	\$0	\$33,812	NA	242.9%	NA
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$13,954	\$7,509	\$2,601	\$2,927	-79.0%	-61.0%	12.5%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$202,186	\$299,440	\$262,383	\$251,092	24.2%	-16.1%	-4.3%
25525	Central Services	Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$0	\$29,920	NA	NA	NA
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$11,782	\$19,483	\$3,206	\$6,655	-43.5%	-65.8%	107.6%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$508,166	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$11,115,357	\$14,954,864	\$14,405,267	\$13,783,237	24.0%	-7.8%	-4.3%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$10,860	\$2,618	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$219,213	\$354,491	\$309,667	\$325,533	48.5%	-8.2%	5.1%
21320	Students	Health Services - Medical Services	\$2,500	\$0	\$0	\$0	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$80,550	\$149,296	\$153,791	\$167,013	107.3%	11.9%	8.6%
21710	Students	Physical Therapy Services - Service Area Direction	\$0	\$11,391	\$0	\$0	NA	NA	NA
21910	Students	Other Support Services Students - Service Area Direction	\$10,977	\$0	\$0	\$0	NA	NA	NA
21990	Students	Other Support Services Students - Other Student Services	\$47,279	\$0	\$0	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$934,995	\$1,527,809	\$1,489,476	\$1,456,099	55.7%	-4.7%	-2.2%

School Corporation Expenditures by Account
Biannual Financial Report Data
Scott County School District 2 (7255)

Account					Percent Change					
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015			
Student Instructional Support Total				\$1,306,374	\$2,045,604	\$1,952,934	\$1,948,645	49.2%	-4.7%	-0.2%
Overhead and Operational										
23110	General Administration	Board of Education - Service Area Direction	\$39,943	\$51,499	\$49,073	\$38,907	-2.6%	-24.5%	-20.7%	
23120	General Administration	Board of Education - Service Area Assistants	\$193,100	\$0	\$0	\$0	NA	NA	NA	
23150	General Administration	Board of Education - Legal Services	\$10,815	\$20,454	\$13,499	\$32,152	197.3%	57.2%	138.2%	
23160	General Administration	Board of Education - Promotion Expenses	\$4,042	\$2,629	\$1,371	\$2,374	-41.3%	-9.7%	73.2%	
23190	General Administration	Board of Education - Other Governing Body Services	\$6,565	\$1,547	\$2,577	\$615	-90.6%	-60.2%	-76.1%	
23210	General Administration	Executive Administration - Office of The Superintendent	\$284,872	\$438,094	\$436,193	\$395,712	38.9%	-9.7%	-9.3%	
23220	General Administration	Executive Administration - Community Relations	\$5,211	\$3,214	\$7,236	\$2,470	-52.6%	-23.1%	-65.9%	
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$2,739	\$1,333	\$0	\$0	NA	NA	NA	
23290	General Administration	Executive Administration - Other Executive Admin. Services	(\$1,142)	\$0	\$0	\$0	NA	NA	NA	
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$312,811	\$327,217	\$302,129	NA	-3.4%	-7.7%	
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$75	\$100	\$6	NA	-92.7%	-94.5%	
25400	Central Services	Planning, Research, Dev. and Evaluation	\$0	\$0	\$27	\$209	NA	NA	667.9%	
25750	Central Services	Personnel Services - Health Services	\$86,314	\$0	\$0	\$0	NA	NA	NA	
25890	Central Services	Other Technology Services	\$0	\$3,234	\$19,225	\$11,179	NA	245.7%	-41.9%	
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$6,202	\$650	\$0	\$0	NA	NA	NA	
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$49,688	\$82,167	\$94,150	\$97,121	95.5%	18.2%	3.2%	
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,659,590	\$2,376,882	\$2,099,704	\$2,242,700	35.1%	-5.6%	6.8%	
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$31,042	\$9,124	\$11,594	\$16,480	-46.9%	80.6%	42.1%	
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$235,641	\$233,550	\$270,728	\$343,550	45.8%	47.1%	26.9%	
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,685	\$0	\$0	\$0	NA	NA	NA	
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$9,274	\$12,169	\$12,169	\$13,383	44.3%	10.0%	10.0%	
26600	Oper. & Maint. of Plant Serv.	Security Services	\$10,020	\$8,085	\$8,394	\$13,158	31.3%	62.7%	56.7%	
26700	Oper. & Maint. of Plant Serv.	Insurance	\$226,109	\$195,298	\$232,083	\$228,321	1.0%	16.9%	-1.6%	
27010	Student Transportation	Service Area Direction	\$23,500	\$19,575	\$802	\$4,126	-82.4%	-78.9%	414.5%	
27100	Student Transportation	Vehicle Operation	\$293,837	\$444,668	\$539,359	\$626,932	113.4%	41.0%	16.2%	
27300	Student Transportation	Vehicle Servicing and Maintenance	\$108,573	\$150,135	\$192,196	\$222,077	104.5%	47.9%	15.5%	
27400	Student Transportation	Purchase of School Buses	\$69,944	\$191,798	\$242,639	\$260,538	272.5%	35.8%	7.4%	
27700	Student Transportation	Contracted Transportation Services	\$1,095,782	\$890,726	\$805,346	\$711,476	-35.1%	-20.1%	-11.7%	
27900	Student Transportation	Other Student Transportation Services	\$66,071	\$73,645	\$50,656	\$64,345	-2.6%	-12.6%	27.0%	
31100	Food Services Operations	Service Area Direction	\$31,938	\$0	\$57,271	\$76,982	141.0%	NA	34.4%	
31200	Food Services Operations	Food Preparation and Dispensing	\$339,934	\$532,630	\$526,333	\$547,311	61.0%	2.8%	4.0%	
31400	Food Services Operations	Food Purchases	\$538,672	\$542,652	\$570,898	\$625,760	16.2%	15.3%	9.6%	
31900	Food Services Operations	Other Food Services	\$3,146	\$15,916	\$96,349	\$17,849	467.3%	12.1%	-81.5%	
Overhead and Operational Total				\$5,433,108	\$6,614,557	\$6,667,188	\$6,897,864	27.0%	4.3%	3.5%
Non Operational										
33100	Community Service Operations	Direction of Community Services	\$173,473	\$13,098	\$144,665	\$204,824	18.1%	1463.8%	41.6%	
33200	Category not Specified	Community Recreation	\$9,143	\$629	\$0	\$0	NA	NA	NA	
33400	Category not Specified	Athletic Coaches	\$86,158	\$134,309	\$133,180	\$122,679	42.4%	-8.7%	-7.9%	
33500	Category not Specified	Welfare Activities Services	\$29,239	\$0	\$0	\$0	NA	NA	NA	
33910	Other Community Services	High School Band Uniforms	\$8,895	\$2,820	\$3,198	\$1,230	-86.2%	-56.4%	-61.5%	
33990	Other Community Services	Other	\$78,074	\$13,854	\$263,321	\$381,874	389.1%	2656.4%	45.0%	
41000	Category not Specified	Land Acquisition and Development	\$24,447	\$54,175	\$35,091	\$16,619	-32.0%	-69.3%	-52.6%	
43000	Category not Specified	Professional Services	\$23,242	\$16,054	\$25,737	\$15,826	-31.9%	-1.4%	-38.5%	
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$1,273,977	\$606,191	\$729,925	\$1,833,357	43.9%	202.4%	151.2%	
45400	Building Acq., Const. and Impr.	Sports Facilities	\$10,670	\$95,572	\$23,871	\$86,617	711.8%	-9.4%	262.9%	
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$10,617	\$9,313	\$16,430	\$21,856	105.9%	134.7%	33.0%	
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$595,867	\$623,453	\$976,581	\$1,076,646	80.7%	72.7%	10.2%	
51100	Principal on Debt	Bonds	\$208,782	\$120,855	\$475,000	\$245,000	17.3%	102.7%	-48.4%	
52100	Interest on Debt	Bonds	\$347,250	\$385,000	\$28,864	\$5,929	-98.3%	-98.5%	-79.5%	
52200	Interest on Debt	Temporary Loans	\$0	\$35,650	\$0	\$0	NA	NA	NA	

School Corporation Expenditures by Account
Biannual Financial Report Data
Scott County School District 2 (7255)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
53100 Lease Rental Buildings-Principal	\$1,278,783	\$1,862,500	\$1,937,236	\$2,261,645	76.9%	21.4%	16.7%
54200 Advancements and Obligations Common School Fund - Principal	\$80,644	\$0	\$91,472	\$304,030	277.0%	NA	232.4%
59100 Other Debt Services Obligations Registrars Fee	\$1,000	\$0	\$0	\$0	NA	NA	NA
60700 Category not Specified Scholarships	\$6,961	\$17,557	\$2,500	\$1,650	-76.3%	-90.6%	-34.0%
Non Operational Total	\$4,247,221	\$3,991,030	\$4,887,071	\$6,579,782	54.9%	64.9%	34.6%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$163,658	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$22,137	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$81,496	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,727	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$600,299	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$89,401	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$137,246	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$7,771	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$40,288	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$6,388	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$6,699	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$497	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$1,254,365	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$189,238	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$286,445	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$14,703	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$7,235	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$1,148	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$1,195	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$89	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$117,609	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$18,645	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$19,605	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$1,455	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$3,069,339	\$0	\$0	\$0	NA	NA	NA